



## Ohio Administrative Code Rule 5139-67-08 Internal control.

Effective: October 25, 2002

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It shall be the responsibility of the juvenile court to evaluate its systems of internal accounting and administrative controls on an ongoing basis to provide assurance that:

- (A) Resources are utilized efficiently, effectively and in compliance with applicable law;
  - (B) Obligations and costs are in compliance with applicable law;
  - (C) Funds, property and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation;
  - (D) Revenues, expenditures and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports, and to maintain accountability over the state's resources.
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